



Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk:

Roger Heimbigner

Phone #:

(406) 322-5298

(Signature)

(Date)

Chair, Board of Trustees:

(Signature)

(Date)

County Superintendant

Judy Martin

(Signature)

(Date)

Software

Accounting Package:

Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director?

Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Preschool Local Contributions	LOCAL	none	
101	Local Misc Revenues	LOCAL	None	None
335	Medicaid	STATE	State	State
456	IDEA Part B	FEDERAL	04897047716	84.027
457	IDEA Preschool	FEDERAL	048970474916	84.173A



Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		27,018.21	159,337.08	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		27,018.21	159,337.08	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		27,018.21	159,337.08	
52	TOTAL FUND BALANCE/EQUITY		27,018.21	159,337.08	
53	TOTAL LIABILITIES AND FUND BALANCE		27,018.21	159,337.08	

Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Balance Sheet

	Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		121,109.62		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		121,109.62		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		121,109.62		
52	TOTAL FUND BALANCE/EQUITY		121,109.62		
53	TOTAL LIABILITIES AND FUND BALANCE		121,109.62		

Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,158.89	225.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	14,158.89	225.00		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	14,158.89	225.00		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	14,158.89	225.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	14,158.89	225.00		



Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	164.23
	5710 Special Education Resources Transferred from Other School Districts or Cooperatives	38,678.85	41,915.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>38,678.85</u>	<u>42,080.16</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	3,767.32	4,511.22
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	23,878.81	24,427.51
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	11,445.76	11,597.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,091.89	40,536.00	

Schedule Of Changes Worksheet						Fund Code 14
Beginning Fund Balance						25,474.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						42,080.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						40,536.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,018.21 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
100	Preschool Local Contributions	
	5700 Resources Transferred from Other School Districts or Cooperatives	22,500.00
101	Local Misc Revenues	
	1510 Interest Earnings	672.04
	1900 Other Revenue from Local Sources	264.53
	6100 Material Prior Period Revenue Adjustments	143.00
335	Medicaid	
	3355 Medicaid - Miscellaneous	16,386.63
	3357 Montana Administrative Claiming Reimbursement	3,102.28
456	IDEA Part B	
	4560 IDEA, Part B, Children with Disabilities	417,631.00
457	IDEA Preschool	
	4570 IDEA Preschool	12,247.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		472,946.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
335	Medicaid				
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		899.40
			6XX Supplies and Materials		4,840.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		7,875.72
			2XX Personal Services - Employee Benefits		1,288.62
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		664.00
			2XX Personal Services - Employee Benefits		50.80
			3XX Purchased Professional and Technical Services		17,668.00
			5XX Other Purchased Services		1,575.00
			6XX Supplies and Materials		216.10
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		309.78
			335 Subtotal		35,387.42
456	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		13,526.56



Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		11,229.17
		21XX Support Services - Students			
			1XX Personal Services - Salaries		237,767.36
			2XX Personal Services - Employee Benefits		107,129.87
			3XX Purchased Professional and Technical Services		4,427.46
			5XX Other Purchased Services		3,046.96
			6XX Supplies and Materials		12,212.29
			810 Dues and Fees		800.00
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services		50.00
		24XX Support Services - School Administration			
			5XX Other Purchased Services		3,643.51
			6XX Supplies and Materials		1,000.27
			810 Dues and Fees		1,104.08
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services		3,888.00
			5XX Other Purchased Services		3,788.97
			6XX Supplies and Materials		282.10
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services		1,945.89
			4XX Purchased Property Services		11,789.75
			456 Subtotal		417,632.24
457	IDEA Preschool				
	457 IDEA Preschool				
		1XXX Instruction			
			1XX Personal Services - Salaries		5,842.15
			2XX Personal Services - Employee Benefits		1,567.33
		21XX Support Services - Students			
			1XX Personal Services - Salaries		1,347.99
			2XX Personal Services - Employee Benefits		444.91
		62XX Resources Transferred to Other School Districts or Cooperatives			
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		3,044.00
			457 Subtotal		12,246.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					465,266.04



Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					151,656.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					472,946.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					465,266.04 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					159,337.08 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Preschool Local Contributions	22,500.00	0.00	22,500.00
101 Local Misc Revenues	1,079.57	0.00	1,079.57
335 Medicaid	19,488.91	35,387.42	-15,898.51
456 IDEA Part B	417,631.00	417,632.24	-1.24
457 IDEA Preschool	12,247.00	12,246.38	0.62
Total	472,946.48	465,266.04	7,680.44



Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	920.01	1,292.89
	1900 Other Revenue from Local Sources	749.47	1,839.41
	3233 State Special Education - Direct Payments to Cooperatives	190,169.61	190,138.93
	3234 Quality Educator - Direct payment to Cooperatives	23,727.60	24,281.40
	5710 Special Education Resources Transferred from Other School Districts or Cooperatives	37,728.57	53,251.23
	6100 Material Prior Period Revenue Adjustments	334.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>253,629.26</u>	<u>270,803.86</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	23,563.12	27,500.52
			2XX Personal Services - Employee Benefits	4,207.19	0.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	146,204.53	149,712.37
			2XX Personal Services - Employee Benefits	3,056.96	9,501.60
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	70,091.10	70,881.28
			2XX Personal Services - Employee Benefits	0.00	389.00
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services	0.00	1,296.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>247,122.90</u>	<u>259,280.77</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance					109,586.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					270,803.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					259,280.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					121,109.62	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	20,887.34	27,500.52
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	7,198.45	13,526.56
XX	457 1XXX 112	Certified Teacher Staff Salaries	7,918.21	5,842.15
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	36,004.00	46,869.23
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	1,749.03	1,568.22
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Special Education Reversion

Special Education Allowable Cost Payments:

- a. Instructional Block Grant Entitlement
- b. Related Services Block Grant Entitlement
- c. Total Entitlements Subject to Reversion 0.00

Prorated Cooperative Cost Payments:

- d. Related Services Block Grant Entitlement (paid to coop)
- e. Minimum Special Education Expenditures to Avoid Reversion
[(c) * (1.33)] + [(d) * (0.33)]
- f. Grand Total Allowable Special Education Expenditures (See attached worksheet) 0.00
- g. Special Education Reversion Amount
If f = 0 then c = reversion ELSE
If (e - f) is > 0, then [(e - f) * 0.75] = reversion 0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			0.00	0.00	0.00	0.00	0.00

0.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Machinery and Equipment	71,830.00	1.00	0.00	0.00	71,831.00
Totals at Historical Cost	71,830.00	1.00	0.00	0.00	71,831.00
Depreciation					
Machinery and Equipment Accum	68,492.80	-3,338.20	3,338.20	0.00	68,492.80
Total Accumulated Depreciation	68,492.80	-3,338.20	3,338.20	0.00	68,492.80
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,337.20	3,339.20	-3,338.20	0.00	3,338.20

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	17,335.80	5,999.32	0.00	0.00	23,335.12	2,333.51	21,001.61
Total Governmental Activity							
Non-bond Long-Term Liabilities	17,335.80	5,999.32	0.00	0.00	23,335.12	2,333.51	21,001.61

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 9704-26334385

**** Recalculated ****

48 Stillwater County

9704 Stillwater/Swt Grass Coop

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - TRS	539,364.00	96,508.00	0.00	635,872.00